

ABSTRACT

Financial performance is an analysis done to see the extent to which a company has implemented by using the rules of financial implementation properly and correctly. Such as by making a financial statement that has fulfilled the standards and provisions in SAK (Financial Accounting standard) or GAAP (general accepted accounting principle), and others. This research aims to discuss differences in financial performance on Family Business and Non-Family Business.

In this study the variable is cash dividends, Earning per share, Debt to equity ratio, Return on equity, and Current ratio. This research aims to determine the difference in financial performance of family business and non family business in manufacturing sector companies listed on the Indonesia Stock Exchange.

The population in this research is the entire manufacturing sector company listed on the Indonesia Stock Exchange period 2016-2018. The sample selection technique uses purposive sampling and obtained 40 companies included with a period of 3 years. The analytical techniques combined in this study are the different test analyses by using the SPSS application.

Keywords: *Earning per Share, Debt to Equity Ratio, Return on Equity, Current Ratio, Cash Dividend, Family Business, and Non Family Business.*